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THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of:

Confirmation No: 8971

Tetsuya MINO

Attorney Docket No: 100186-00020

Serial Number: 10/687,643

Group Art Unit: 3729

Filed: October 20, 2003

Examiner: Paul D. KIM

For: METHOD FOR MANUFACTURING THIN FILM MAGNETIC HEAD

**RESPONSE TO FINAL REJECTION UNDER 37 C.F.R. § 1.116**

**MAIL STOP AF**

Commissioner for Patents

P.O. BOX 1450

Alexandria, VA 22313-1450

Date: August 16, 2006

Sir:

This paper is in reply to the Office Action dated June 1, 2006.

Amendments to the **Claims** begin on page 2.

Remarks begin on page 3.